

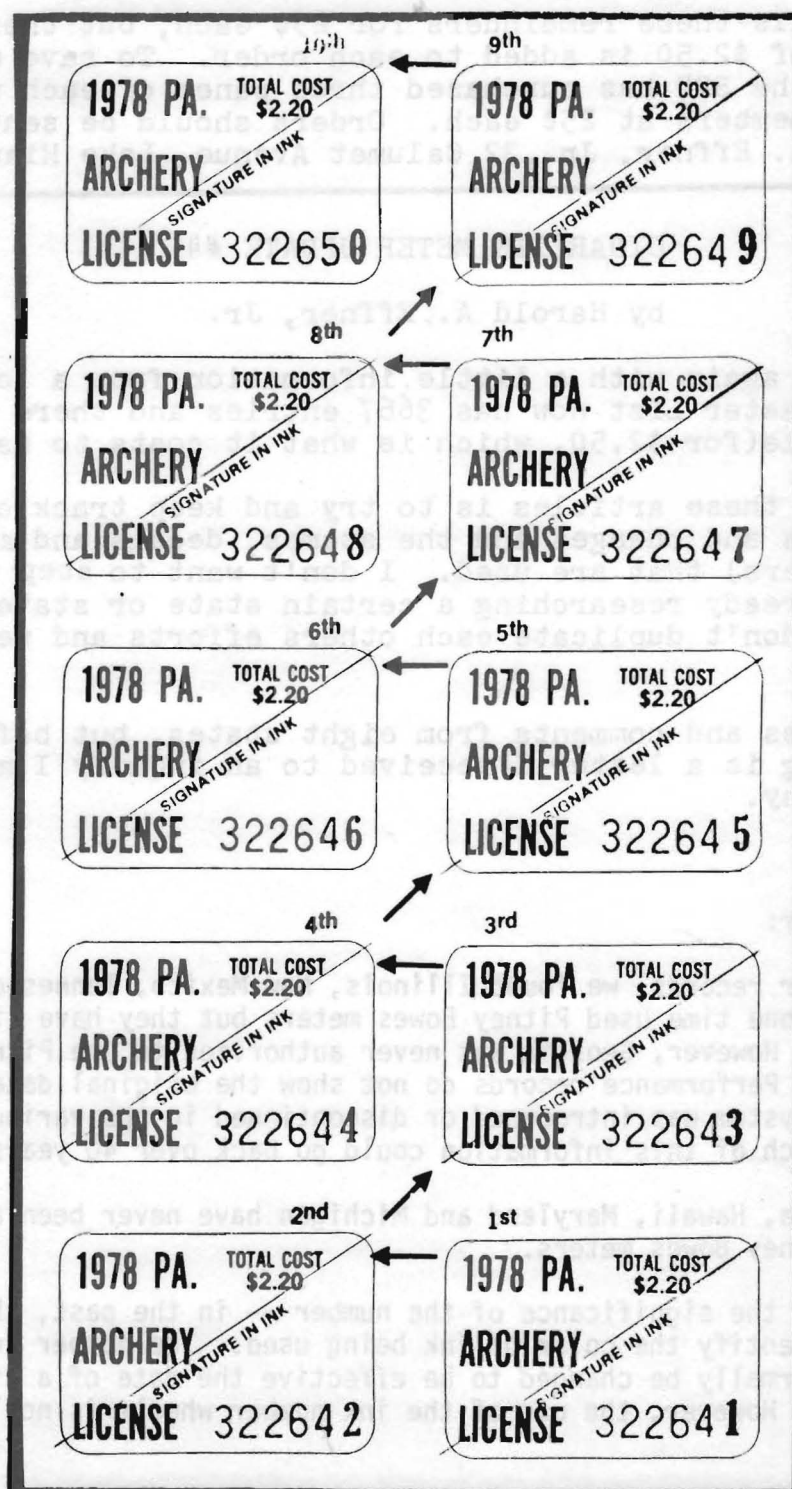
The State Revenue Newsletter

The Official Organ of the State Revenue Society

Vol. 20, No. 6

November-December, 1980

Whole No. 148



You can purchase one of these stamps through the SRS.

See next page for details!!

PENNSYLVANIA 1978 ARCHERY AND MUZZLE LOADER STAMPS AVAILABLE

Pennsylvania has recently made available for sale to collectors copies of the 1978 archery and muzzle loader license stamps. These stamps are printed in panes of 10 on pressure sensitive gum. A pane of the archery stamp is illustrated. The design of the muzzle loader stamp is the same, with the exception of a face value of \$3.25. Note the small arrows and numbers between individual stamps. These presumably served to inform agents selling the stamps of the order in which they were to be sold. The archery stamp is printed on white paper, the muzzle loader stamp on yellow paper. Inscriptions are in black, except the serial number, "SIGNATURE IN INK", and diagonal line, all of which are in red. The stamps are die cut along the frame line and rouletted 9 1/2 between.

The state sells these remainders for 25¢ each, but there is a catch. A service charge of \$2.50 is added to each order. To save members from this extra cost, the SRS has purchased three panes of each stamp. Stamps are available to members at 25¢ each. Orders should be sent to Secretary/Treasurer Harold A. Effner, Jr., 32 Calumet Avenue, Lake Hiawatha, NJ 07034.

CIGARETTE METER UPDATE #4

by Harold A. Effner, Jr.

Hi. I'm back again with a little information from a lot of different places. The Master List now has 3667 entries and there are still two copies available (for \$2.50, which is what it costs to mail it.)

The intent of these articles is to try and keep track of all the cigarette tax rates and changes and the stamps, decals and meters (primarily the meters) that are used. I don't want to step on anyone's toes if they're already researching a certain state or states. Please let me know so we don't duplicate each others efforts and we can work together.

There are notes and comments from eight states, but before I get to that, the following is a letter I received to an inquiry I made to the Pitney Bowes Company.

Dear Mr. Effner:

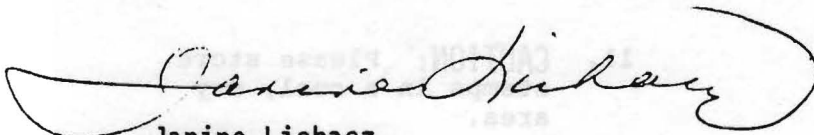
In checking our records, we found Illinois, New Mexico, Tennessee and Washington at one time used Pitney Bowes meters but they have since been discontinued. However, Georgia was never authorized to use Pitney Bowes meters. Meter Performance records do not show the original dates the Pitney Bowes system was introduced or discontinued in the various cities or states. Much of this information could go back over 40 years to 1937.

Alabama, Alaska, Hawaii, Maryland and Michigan have never been authorized the use of Pitney Bowes meters.

With regard to the significance of the number -- in the past, the number was used to identify the color of ink being used. The number and the color would normally be changed to be effective the date of a cigarette tax increase. However, the use of the ink number wheels is no longer

used for positive identification. Therefore, they may not reflect actual color in use. Also, as the wheels are movable they may shift during cleaning of the meter drum.

I hope, Mr. Effner, that this information from Pitney Bowes will help you.



Janine Lichacz
Public Relations Specialist

The number referred to in the third paragraph is the small number to the right of certain meter imprints, that is located within a series of diagonal lines(refer to figure 1 for examples). Thus, in answer to all of the questions about the significance of this number, the answer is-- NONE.

I was able to purchase some cigarette stamps from Newport News, Virginia(more on this later). I clearly indicated to them that I was a collector and that these were for my collection. They, however, were kind enough to send me information on how to apply them to the bottom of cigarette packs. Maybe they thought I was going to use them?

DIRECTIONS FOR APPLYING DECAL CIGARETTE TAX STAMPS

1. Tear sheets of stamps into individual blocks of 10 stamps.
2. Dip the sheets of stamps into a pan of water for 10-15 seconds.
3. Lay sheets of wet stamps singly on a wet cloth. While these sheets are absorbing the water, you can prepare the cartons of cigarettes for stamping.
4. Fold back the flap of the cigarette carton so that the bottoms of the 10 packages of cigarettes will be exposed for stamping.
5. After the stamp paper has been properly moistened, the paper will have absorbed all of the water so that there will not be any drops of water remaining on the paper.
6. Place the sheet of stamps over the packages of cigarettes so that 2 stamps on the paper will be directly above 2 packages in the carton that are to be stamped.

See other side

7. With a very light touch, place your first two fingers on the stamps that are to be applied and simultaneously pull the backing paper away from the stamps and apply the 2 stamps to the cigarette package wraps. Repeat that process on the balance of the packs in the carton.

8. After the stamps have been applied to the packages in each carton, wipe off any water that might be accumulated on the cigarette packages, and allow the stamps to air dry before closing the carton flaps.
9. The water used for the immersion of the stamps should be changed at least several times each day.
10. The backing paper for each 10 stamps, which contains an adhesive coating, can be used to seal the carton after stamping, and it will also identify your stamped merchandise.
11. CAUTION: Please store stamps in a cool, dry area.

the MEYERCORD co.
365 East North Avenue
Carol Stream, Illinois
60187

This article will touch on Alabama, Alaska, Hawaii, Michigan, Connecticut, Florida, New York and Virginia.

Alabama. The state of Alabama does not use meters, but rather decals, and quite a few different ones. A lot of information of these stamps has appeared in previous NEWSLETTERS which I will try to summarize later.

What is, perhaps, interesting about Alabama is that there are now 233 counties, towns and cities with their own taxes and their own decals as of January, 1980. Various ones have been reported on in the NEWSLETTER and Ken Pruess did a great deal of work in this area (SRN No. 106, May, 1973, pages 43-47). The recent listing as of January 1980, appears at the end of this article.

Alaska, Hawaii, Michigan. These three states are easy to report on. They don't have stamps or meters, nor have any ever been used, nor are any of their municipalities authorized to independently tax cigarettes. All of them rely upon reports. All that we should expect in the future is announcements of tax rate changes.

Connecticut. I don't intend to report on Connecticut in detail just now, but Gerald Krupnikoff has reported that the color of their meters has changed from green to red on approximately October 1, 1980. There was no tax change. Most of the meter numbers previously reported as green are now turning up in red.

Florida. Once again I don't intend to report on Florida in detail, but Mr. Krupnikoff has recently identified cigarette meters and stamps appearing with the word INDIAN in them. Non-"INDIAN" meters and stamps are still in use. No other information is available other than the use of INDIAN meters/stamps was in the Miami area. Figure 2 is the current Florida meter, in black. Figure 3 is the INDIAN meter, in red. Figure 4 is the INDIAN decal, also red.



Figure 1



Figure 2

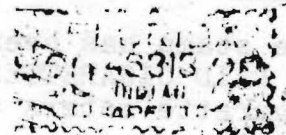


Figure 3



Approx. 150%

Figure 4

New York, New York City. As reported elsewhere in this issue, New York City has changed from cigarette meters to heat transfer stamps in order to prevent, or at least minimize, counterfeiting. It is felt that, if necessary, the background color of these new stamps can be changed and be in use in 48 hours. The tax rate is unchanged; 8¢ New York City, 15¢ New York State. These stamps started appearing in Mid-November, 1980. Figure 5 is the now obsolete meter, Figure 6 is the new stamp. New York State still used meters (see Figure 7) which are purple.



Figure 5



Figure 6



Figure 7

Virginia. In my last article, there was no data for Franklin and Suffolk, which I have now, as well as additional information on Chesapeake, Lynchburg and Newport News. In addition, Pete Hutton reports that Wytheville, Virginia is now taxing cigarettes.

Franklin

- Two different stamps are in use, a 5¢ green (example unavailable) and a 10 Cigarette tax paid on green (Figure 8).
- Cigarette meters appear only to be of the small design (Figure 9).

CM1 (small design)

4542 red
4543 red (2)



Approx. 150%



Figure 9

Figure 8

Suffolk

- One stamp has been seen(example unavailable) inscribed MUNICIPAL 20 TAX PAID CIGARETTES, black on white(similar to the Wytheville stamp).
- Cigarette meters appear to be in only the small design(Figure 10).

CM1 (small design)

4536 red, also purple

4540 red (2)

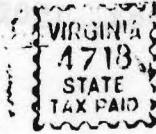


Figure 10

Chesapeake

- The only stamp that has been seen(example unavailable) is a 10¢ stamp in red.
- Cigarette meters appear to be only in the small design(Figure 11).

CM1 (small design)

4500 purple

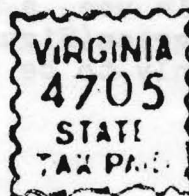
4562 red (2)



Figure 11

Lynchburg

- The previous 3¢ red cigarette stamp is now 5¢(Figure 12)



Approx. 150%

Figure 12

Newport News

- The current decal is in green 20 cigarettts Tax Paid(Figure 13)

Wytheville

- On about October 1, 1980, Wytheville issued its **first** cigarette tax stamp. In green it reads TOWN OF WYTHEVILLE TAX PAID. The tax rate is 1¢.
- On about October 15, a blue stamp was observed. It reads MUNICIPAL 20 TAX PAID CIGARETTES
- Cigarette meters have also been used, in the small design, and for the first time VIRGINIA appears in the design abbreviated VA.

CM1 (small design)

4669 purple (1)

These three items appear in Figure 14.



Figure 13

Approx. 150%

Approx. 150%

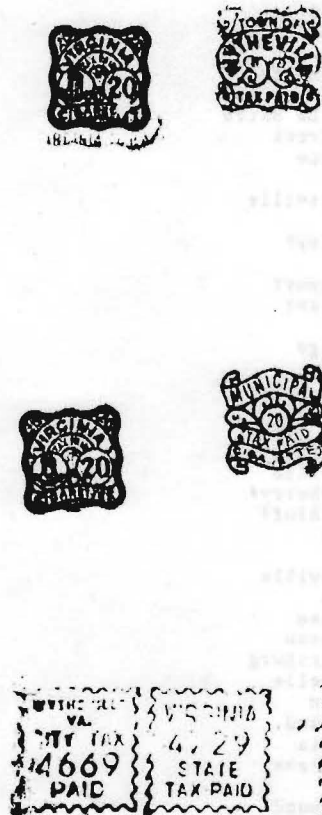


Figure 14

I can offer at face value the following decals: Newport News 10¢ green, Virginia 1 1/4¢ blue, 2 1/2¢ red, Norfolk 10¢ red, Virginia Beach 10¢ green, Portsmouth 10¢ brown and Clifton Forge 2¢ green. Also, I have a very few extra copies of some of the Virginia local meters that are reported in this article.

I can provide copies of the new New York City/New York State decal (although my supply is low, my proximity to NYC enables me to get examples, so if I hold your SASE, you'll know why). SASE must accompany all orders.

ALABAMA CITIES, TOWNS AND COUNTIES IMPOSING LOCAL CIGARET TAXES

(1979 Survey)

| Cities & towns | Cigarette tax rate | Cities & towns | Cigarette tax rate |
|-------------------|--------------------------|-------------------|--------------------------|
| Abbeville | 2¢ | Evergreen | 2¢ |
| Akron# | 1 | Fairhope | 3 |
| Alabaster | 2 | Falksville | 2 |
| Albertville | 2 | Faunsdale | 2 |
| Alexander City | 2 | Fayette | 4 |
| Aliceville | 2 | Floral | 3 |
| Allgood | 1 | Florence# | 2 |
| Altoona | 2 | Foley | 2 |
| Andalusia | 4 | Fort Deposit | 2 |
| Anniston# | 4 | Fort Payne | 4 |
| Arab# | 3 | Fyffe | 3 |
| Ariton | 2 | Gadsden | 2 |
| Ashford | 2 | Garden City | 2 |
| Ashland | 3 | Gaylesville | 1 |
| Ashville | 2 | Geneva | 3 |
| Athens | 4 | Georgiana | 2 |
| Attalla | 3 | Glencoe | 2 |
| Auburn | 2 | Goodwater | 2 |
| Avon | 2 | Gordo | 4 |
| Bay Minnette | 2 | Gordon | 2 |
| Bayou La Batre | 2 | Goshen | 2 |
| Bear Creek | 1 | Greensboro | 2 |
| Beatrice | 2 | Greenville | 2 |
| Berry | 4 | Grove Hill# | 2 |
| Blountsville | 2 | Guin | 2 |
| Boaz | 2 | Gulf Shores | 2 |
| Brantley# | 2 | Guntersville | 4 |
| Brent | 2 | Hackleburg | 5 |
| Bridgeport | 2 | Haleyville | 2 |
| Brilliant | 5 | Hamilton | 2 |
| Brundige | 2 | Hanceville | 4 |
| Butler | 2 | Hartselle | 4 |
| Calera | 2 | Headland | 2 |
| Camp Hill | 2 | Heflin | 2 |
| Carbon Hill | 2 | Henagar | 2 |
| Carrollton | 2 | Hodges | 1 |
| Carrsville | 2 | Hokes Bluff | 2 |
| Castleberry# | 2 | Hurtsboro | 2 |
| Cedar Bluff | 2 | Ider | 2 |
| Centre | 2 | Jackson | 2 |
| Centreville | 2 | Jacksonville | 2 |
| Chatom | 2 | Jasper | 4 |
| Cherokee | 2 | Jemison | 2 |
| Chickasaw | 2 | Killen | 1 |
| Childersburg | 2 | Kinston | 2 |
| Citronelle | 2 | Lafayette | 2 |
| Clanton | 2 | Lanett | 2 |
| Cleveland | 2 | Level Plains | 1 |
| Columbia | 2 | Lexington | 1 |
| Columbiana | 2 | Lincoln# | 2 |
| Cottonwood | 2 | Linden | 2 |
| Courtland | 2 | Lineville | 2 |
| Crossville | 3 | Livingston | 2 |
| Cullman | 2 | Lockhart | 3 |
| Dadeville | 3 | Loxley | 2 |
| Daleville | 2 | Luverne | 2 |
| Daphne | 2 | Maplesville | 2 |
| Decatur | 2 | Marion | 2 |
| Demopolis | 2 | McIntosh | 2 |
| Detroit | 2 | McKenzie | 2 |
| Dothan | 5 | Mentone | 1 |
| Dozier | 2 | Millport | 3 |
| Eclectic | 2 | Millry | 2 |
| Elba | 2 | Monroeville | 4 |
| Elberta | 2 | Montevallo | 2 |
| Enterprise | 2 | Montgomery# | 2 |
| Epes | 1 | Moody | 1 |
| Ethelsville | 1 | Moulton | 2 |
| Eufaula | 4 | Moundville | 2 |
| Eutaw | 2 | Mountainboro | 1 |

(continued)

ALABAMA CITIES, TOWNS AND COUNTIES IMPOSING LOCAL CIGARET TAXES

(1979 Survey)

| Cities & towns | Cigarette tax rate |
|----------------|--------------------|
| Mount Vernon | 2¢ |
| Muscle Shoals | 4 |
| New Brocton | 2 |
| Newton | 2 |
| Northport | 5 |
| Notasulga | 2 |
| Odenville# | 2 |
| Ohatchee | 1 |
| Oneonta | 4 |
| Opelika | 2 |
| Opp | 4 |
| Orrville | 1 |
| Oxford# | 4 |
| Ozark | 2 |
| Parrish | 2 |
| Pell City | 2 |
| Phenix City | 3 |
| Phil Campbell | 1 |
| Pickensville | 2 |
| Piedmont | 2 |
| Pinckard# | 2 |
| Pisgah | 2 |
| Prattville | 2 |
| Prichard | 2 |
| Ragland | 2 |
| Rainbow City | 2 |
| Rainsville | 2 |
| Red Bay | 2 |
| Red Level | 2 |
| Reform# | 2 |
| Riverside | 3 |
| Roanoke | 4 |
| Rogersville# | 2 |
| Russellville# | 5 |
| St. Florian | 1 |
| Samson# | 4 |
| Saraland | 2 |
| Satsuma | 2 |
| Scottsboro | 3 |
| Selma | 2 |

TOTAL: All cities and towns reporting (217) (gross taxes on cigarettes)
 Cities and towns not reporting (4) (estimated gross)
 All cities and towns (221)

COUNTIES:

| | |
|-----------|----|
| Colbert# | 2¢ |
| Cullman | 2. |
| Dekalb | 1 |
| Escambia | 3 |
| Etowah | 3 |
| Franklin# | 1 |

| Cities & towns | Cigarette tax rate |
|----------------|--------------------|
| Sheffield# | 4¢ |
| Silverhill | 2 |
| Slocumb | 4 |
| Springville | 2 |
| Stevenson | 2 |
| Sulligent | 2 |
| Summerdale | 2 |
| Sweetwater | 2 |
| Sylacauga# | 3 |
| Sylvania | 1 |
| Talladega | 2 |
| Tallassee | 2 |
| Thomaston | 2 |
| Thomasville | 1 |
| Thorsby | 3 |
| Town Creek | 2 |
| Trinity | 2 |
| Troy | 4 |
| Tuscaloosa | 5 |
| Tuscumbia# | 4 |
| Tuskegee | 2 |
| Union Springs | 5 |
| Uniontown | 2 |
| Valley Head | 2 |
| Vernon | 2 |
| Vina | 2 |
| Vincent# | 2 |
| Wadley | 2 |
| Waterloo | 2 |
| Weaver | 2 |
| Wedowee | 2 |
| West Blocton | 1 |
| Weston | 2 |
| Wetumpka | 2 |
| Winfield# | 5 |
| Woodland | 1 |
| York | 2 |

Cities and Towns Not Reporting to this Survey (4):

| | | |
|--------------|----|----|
| Collinsville | -- | 1¢ |
| Frisco City | -- | 2 |
| Geraldine | -- | 4 |
| Sardis | -- | 1 |

| | |
|-------------|----|
| Jefferson# | 4¢ |
| Lauderdale# | 2 |
| Madison | 3 |
| Mobile | 2 |
| Washington | 1 |
| Winston# | 1 |

TOBACCO TAX COUNCIL
 P. O. BOX 8269
 RICHMOND, VIRGINIA 23226

January 1980

The State Revenue Newsletter

The Official Organ of the State Revenue Society

The STATE REVENUE NEWSLETTER is published bimonthly as the official organ of the State Revenue Society. Information on Membership may be obtained from the Membership Chairman. Dues are \$4.00 per year.

Articles, information on new issues and news of interest to the Society's membership are solicited. Send such items or other editorial correspondence to the Editor.

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Fort Wayne, Indiana 46809

SECRETARY'S REPORT

New Members:

#634 Doyle, Harry N. Jr.
9301 Briarwood Place
Fairfax, VA 22032

Waterfowl stamps(#3); Proposed by Harold A. Effner, Jr.(responded to article in Stamp Collector Magazine)

#635 Kerney, Carroll E.
1540 North Archie
Fresno, CAZ 93703

Auto License Windshield Stickers (# 2 7 #3); Proposed by Harold E. Effner, Jr.(responded to article in The American Revenuer)

Address Changes:

#435 Charles J. Reiling
1 Barbuda Road
Englewood, FL 33533

#629 Joseph Eckenrode
RD 3, Box 421
Bellefonte, PA 16823

#290 James Nichols
122 Sandra Circle
Burlington, VT 05401

Reinstatements:

#346 David Anderson
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PO Box 204
Fort Monroe, VA 23651

#585 Don G. Reuter
The 1871 Shop
PO Box 510
Farmington, MI 48204

#369 Dorothy I. Clifton
PO Box 6
Valdez, Alaska 99686

#211 F.W. Lunan
PO Box 5038
Gulfport, FL 33737

#166 Jack E. Penhollow
100 East 5th Street
Jamestown, NY 14701

#330 John B. Norton, Sr.
4850 Canary Drive
Pleasanton, CA 94566

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5221 South Madison
Wichita, KN 67206

#359 Ronald F. Gmerek
2721 Burnt Mill Road
Charlotte, NC 28210

#470 Mildred Bulpitt
4530 North 59th Avenue
Phoenix, AZ 85033

#318 Paul Darrell
1500 Chanslor Avenue
Richmond, CA 94801

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6155 Tuckerman Lane
Rockville, MD 20852

#281 Roger Wullen
46-09 65th Place
New York, NY 11377

#524 Ira L. Moss
176 Beach 146th Street
Neponsit, Queens, NY 11694

#334 James H. Holtel
c/o Stoltz Drug Store
23 Public Square
Nelsonville, Ohio 45764

#544 Charles E. Pelletier
4920 Treewood Court
Pleasanton, CA 94556

#300 Stephen G. Shedrowitz
188 Quilin Avenue
Staten Island, NY 10314

#366 Richard G. Levine
4 Sealy Drive
Lawrence, NY 11516

#336 Bob Landry
1401 Floyiada Street
Plainview, TX 79072

#456 Dave Nathan
Box 127
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#255 Michael Zinman
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Ardsley, NY 10502

#240 George B. Griffenhagen
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Vienna, VA 22180

#340 Robert Outlaw
1520 West Diversey
Chicago, IL 60614

92 Robert Richards
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Pottstown, PA 19464

#543 F.W. Shuart
PO Box 908
Mesa, AZ 85201

#171 Dorothy W. Wessel
PO Box 651
Elgin, IL 60120

#244 Gordon D. McHenry
Box 117
Osprey, FL 33559

#146 Earl W. Starr
E 14013 Wellesley
PO Box 15226
Spokane, WA 99215

| | |
|---------------------------|-----------|
| Previous Membership Total | 198 |
| New Members | 2 |
| Reinstatements | <u>29</u> |

| | |
|--------------------------|-----|
| Current Membership Total | 229 |
|--------------------------|-----|

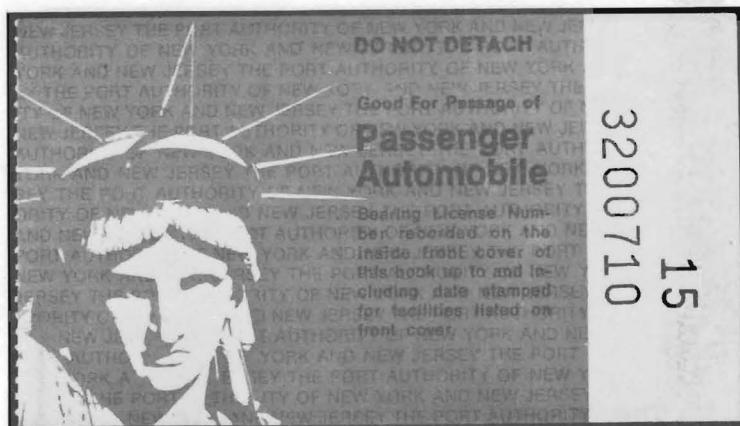
The NEWSLETTER relies solely on articles, information and news mailed the Editor by the SRS members.

If you've been thinking about doing a short article, now is the time. We are almost out of material and all of us look forward to what you can inform us about.

If you haven't time to write it in a formal fashion, send along the pertinent data and the Editor will be happy to work with it.

AUTO "FREEBIE"

Pictured here is a toll ticket for the George Washington Bridge from New York to New Jersey. These come in booklets of 20 and cost \$20.00. They are good for a round trip. Printed in red on white paper with black numerals, a copy will be sent the first 15 members writing Ed Bachorik, 8 Woodland Road, Highland Mills, NY 10930. An SASE is required.



CALIFORNIA DOG TRAINING STAMP

E.L. Vanderford provides the unusual item appearing on the opposite page. The stamp itself is affixed to the application on the upper right of the page. It is in all red on white paper, apparently die cut.

The document itself authorizes release of game birds for dog training purposes. Not only is a hunting license required (one additional permit) but the text indicates that meat seals must be attached to freshly killed pheasants and chukars (a second permit).

In short, there's a lot of regulation involved in the training of hunting dogs.

COUNTERFEITING OF METERS FORCES NEW YORK STATE TO CHANGE TO FUSION DECALS

by Terence Hines

Due to heavy counterfeiting of cigarette tax meter imprints, the State of New York will change to the exclusive use of fusion transfer decals for the collection of the cigarette tax. The change will take place as soon as possible. The use of metering machines manufactured by Pitney-Bowes will be eliminated. According to a story in the New York Times of November 10, 1980, the color of the new decals can be changed within 48 hours, thus providing a powerful method to foil attempts at counterfeiting. The decals will be produced by Meyercord Company of Wheaton, Illinois.

This change will result in two new stamps. One stamp will be used in all of New York except in New York City. The city imposed an additional tax on cigarettes and stamps used on cigarettes sold within the City will be inscribed to reflect this added tax.

At least one other state has eliminated the use of Pitney-Bowes metering machines because of the danger of counterfeiting. Washington State did so in 1968, also changing to the use of fusion decals.

Photographs of the New York items mentioned here may be found in Harold A. Effner, Jr.'s cigarette update in this issue.

RESOURCES AGENCY OF CALIFORNIA
DEPARTMENT OF FISH AND GAME

Application for Permit to Train Dogs and Take Game Birds
Under the Provision of Section 3510 of the Fish and Game Code

VALID AS A PERMIT FOR DOG TRAINING WHEN CURRENT
CALIFORNIA DOG TRAINING PERMIT STAMP IS AFFIXED

FEE: \$1.00

Name Gordon A. Breitbath
Address 1304 Main Ave
City Sacramento Phone 922 1130
Hunting License No. H 7797-15

Permit No. 308
Issue Date 1-11-78

FEE: \$1.00 NO 308
STATE OF CALIFORNIA
DEPARTMENT OF FISH AND GAME
1978
DOG TRAINING PERMIT
EXPIRES DECEMBER 31, 1978

Fill in number (and species if not listed) of game birds to be used:

Pheasants 75-100 Bobwhite Quail
Indian Chukars Coturnix Quail
Other: (list species) Other: (list species)

Name and address where birds will be obtained:

Gordon A. Breitbath 1304 Main Ave Sacto

Name and address where birds will be held:

Gordon A. Breitbath 1304 Main Ave Sacto

Fill in the dates and areas, as specific as possible, where the activity will take place. This permit will not authorize the use of pheasants from April 1 through June 30, or the use of Indian chukars from April 1 through August 31 for field trials unless authorized by the Regional Manager on a separate permit (FG 821).

| DATE | AREA (Chukars may be used only in those areas specified in Fish and Game Code, Section 3517.) | RESTRICTIONS (if any) (Department Use Only) |
|-------------------------|---|--|
| <u>Jan 15 - Mar 30</u> | <u>Base Line Road & Wahgene</u> | |
| <u>1 July - Sept 15</u> | <u>Hastings Island Hunting Preserve</u> | |
| <u>Sept 16 - Dec 31</u> | <u>Base Line Road & Wahgene</u> | |

The permittee (is) (is not) (strike out one) authorized to affix leg bands on birds liberated. Meat seals must be attached to freshly killed pheasants and chukars.

In consideration of the issuance of this permit pursuant to this application the United States, the State of California, their officers, agents, servants, and employees, together with the owner or owners of any land subject to said permit are released from all claim and demand of every kind and nature whatsoever for damage, loss or injury occurring or arising in any manner or from any cause whatsoever from the privileges granted by said permit, either through use of the said area or while enroute to or from the same. The release and waiver of liability shall be binding on all heirs, administrators and assigns.

This permit does not authorize permittee to violate any district, county, state or federal regulation, law or ordinance.

Under penalty of perjury, I certify that I am a dog owner or dog trainer actually engaged in dog training for which the permit is granted and the statements made in this application are true and correct.

I have read the laws and regulations pertaining to dog training permits and hereby agree to comply with said laws and regulations.

Signature of applicant: Gordon A. Breitbath Date: Jan 11, 1978

cc: Permittee—white
Region—green
Warden—pink
Captain—goldenrod

Approved by: Clifford Markham Regional Manager, Region 2
Date: 1/11/78

CLASSIFIED ADVERTISING

ADVERTISING MINIMUM of \$1.00 for insertions up to and including 25 words. Five cents (5c) for each additional word over 25. Name and return address no charge. 3 insertions for the price of 2, 5 for price of 3. Short Ads offering material for trade accepted FREE FOR ONE TIME.

SPECIAL DISPLAY RATES 1 page - \$6.00, 1/2 page - \$3.50, 1/4 page - \$2.00.

Send payment and copy to Harold A. Effner, Jr., Secretary-Treasurer, 32 Calumet Avenue, Lake Hiawatha, New Jersey 07034

FOR SALE

15 Dif. Virginia National
Forest Hunting Stamps
(1965/1979) (Used) \$3.50

15 Dif. Virginia County
Damage Stamps (Used) \$1.50

3 Dif. Tenn. Archery (Used) \$1.50

3 Dif. Tenn. Trout (Used) \$1.50

3 Dif. Georgia Trout (Used) \$1.50

Include an SASE or
add 25¢ per order

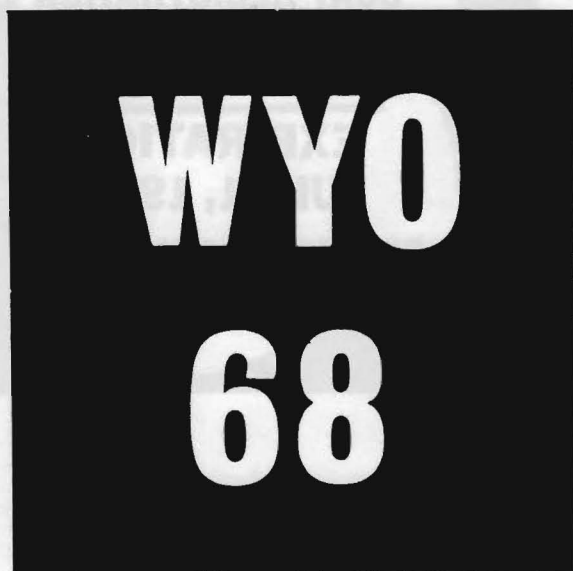
L.E. Lebo
7919 Bennington Dr.
Knoxville, TN 37919

This space may be purchased
for \$1.00. Ask the other
members about what you're
seeking.

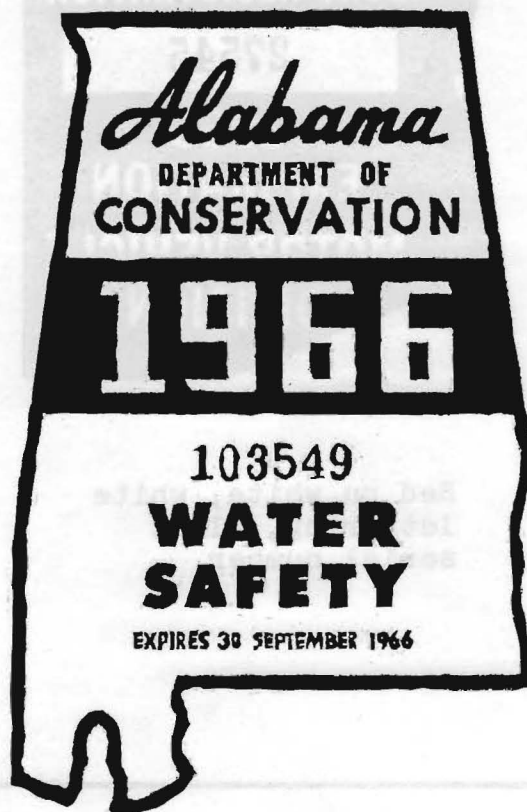
This issue almost exhausts the
supply of printable material.
Send in your news and vies
as soon as you can.

BOAT REGISTRATION STAMPS

Dr. Edward Miles has gathered numerous boat registration stamps as part of his vehicle-related collection. Several of these appear below.



Wyoming, navy blue
on white



Red with black
lettering



Bright green, black
lettering



Bright red and black,
black lettering



Red on white, white
lettering, black
serial number



Light orange and black
with black lettering

RICHARD M. BILEK
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